Manitoba

Annual Report 1990 - 91

Rural Development

Conservation Districts of Manitoba

Includes 10% post-consumer waste

ERRATA

Please insert this sheet with Statement 3 of Turtle Mountain Conservation District No. 4 Financial Statements, Appendix D.

STATEMENT 3

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS - SUB-DISTRICT PROGRAM

FOR THE YEAR ENDED 31ST MARCH 1991

	Upper Pembina #59	Waskada Creek #65
REVENUE		
Municipal levies	7,804	8,592
Province of Manitoba Municipal grant	15,203	10,764
Landowner	553	
Farming for Tomorrow		
	23,560	19,356
EXPENSES		
Runway stabilization	12,113	11,664
Water Storage	8,711	2,687
Derksen - Heide Dam		
	20,824	14,351
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	2,736	5,005
SURPLUS (DEFICIT) - BEGINNING OF YEAR	889	(2,803)
SURPLUS - END OF YEAR	3,625	2,202

92-06253/

Minister of
Rural Development

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

His Honour George Johnson
Lieutenant Governor of Manitoba
235 Legislative Building
Winnipeg, Manitoba
R3C 0V8

May It Please Your Honour:

It is my pleasure to present to you The Annual Report of the Conservation Districts of Manitoba for the fiscal year ending March 31, 1991 together with the audited financial statements of the Districts for the same period.

Respectfully submitted,

Len Derkach
Minister

Manitoba

Manitoba

Deputy Minister of
Rural Development

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

Honourable Len Derkach
Minister of Rural Development
301 Legislative Building
Winnipeg, Manitoba

Dear Sir:

I am pleased to present to you the Annual Report of the Conservation Districts of Manitoba for the fiscal year ending March 31, 1991.

It describes various programs in support of the integration of our economic and environmental resources, and demonstrates the continuing provincial commitment to the concept of sustainability.

Respectfully submitted,

David Tomasson
Acting Deputy Minister

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FOREWORD

The Conservation Districts Program operates under the authority of The Conservation Districts Act. The objectives of The Act are to provide for the conservation, control, and prudent use of resources through the establishment of conservation districts; and to protect the correlative rights of owners.

The Act provides for the creation of conservation districts and requires the establishment of a Commission to oversee the activities of the conservation district boards. The commission is supported by secretariat staff from the Conservation Districts Authority Branch of the Department of Rural Development. The Province provides grants each year for up to 75 percent of the cost of district programs. In addition, the districts receive funding through municipal grants and levies, and from local landowners. Other sources of funds come from co-operating agencies such as Ducks Unlimited and P.F.R.A., as well as grants from many other public and private agencies. The Authority, Natural Resources and Agriculture also provide support to the districts.

Since 1972, six districts have been established and now cover approximately 30 percent of agro Manitoba. Recently, local boards have been given increased autonomy and responsibility, and now hire staff to manage and assist in the operation of their programs. All Boards have adopted or are in the process of completing resource management plans. The plans set out a long term vision and goals, and establish five year programs and budgets. Many resource interest groups now recognize conservation districts as leaders in resource management in the province, and see them as ideal organizations through which to implement co-operative resource management ventures.

As momentum is gained in environmental consciousness, and governments and industry begin to promote, encourage, and adopt the idea of sustainable development, the districts will be recognized as having already carved out an important niche in this area. Their expertise and delivery structure can be utilized to ensure that the aspirations of sustainable development become a reality.

CONSERVATION DISTRICTS AUTHORITY

The mandate of the Conservation Districts Authority (CDA) is to promote the wise management and sustained use of Manitoba's land and water resources through the delivery of the Conservation Districts Program. During the fiscal year 1990/91, activities fell into three broad program areas: coordinating the provision of services to existing districts; encouraging growth of the program on a province-wide basis; and acting as Secretariat to the Conservation Districts Commission.

Authority activities are coordinated by a five person commission and reported to the legislature by the Minister of Rural Development. As a statutory requirement, an annual report on the Conservation District program is tabled each fiscal year.

Services To Conservation Districts

Services provided by the Authority included assistance in planning, financing and implementing a variety of resource management programs and projects undertaken by the districts. The CDA also assisted in the preparation of the Cooks Creek Management plan and the Management Strategy for the newly formed Pembina Valley Conservation District.

Regular audits and inspections in connection with program support and monitoring were conducted, and a variety of special projects were coordinated by CDA staff. A summary of these activities is listed.

- Prepared a report on the highways crossing problem at the Ministers request;
- Acted as advisers to the Brokenhead Planning District on a proposal for a conservation initiative;
- Prepared a proposal for a GIS initiative for the Big Grass Marsh.
- Developed a discussion paper to address the issue of the carryover of grant funding;
- Initiated activities in regard to small dams report;
- Prepared a paper to address Commission and district concerns over the issue of fees for service;
- Participated in committees, organizations, and special projects such as Big Grass Marsh Stakeholders Committee, Land and Water Strategy, The International Coalition, National Soil Conservation Week, Farming For Tomorrow

Implementation Committee, Big Grass Marsh Technical Advisory Committee, etc.

- Provided advice and comment to the Commission on matters such as the district annual program, budgets, and quarterly reports.

- Developed preliminary proposals on external funding and conservation fund raisers for consideration by the Commission.

NEW DISTRICTS

Interest in the conservation district program continued throughout the 1990/91 fiscal year, and work was continued in several areas. In addition, new requests for information about the program from groups of municipalities in the southwestern part of the province were actioned by C.D.A. staff.

Upper Assiniboine

Plans for the formation of the Upper Assiniboine Conservation District were discontinued in the spring of 1990 when the R.M.of Shoal Lake advised it would no longer participate.

Intermountain

The Intermountain Conservation District Committee, consisting of members from each of six R.M. Councils in the west Dauphin Lake area, was set up in early 1990 to investigate the feasibility of forming a conservation district.

The committee requested a study on the crossing and drainage infrastructure of the area and this, along with a proposal for a district, was presented by CDA staff during the summer of 1990. After review, the proposal was accepted by the committee in December 1990. Five of the six municipalities indicated their willingness to proceed to ask for governmental review of the proposal and to consider the establishment of a district.

It is expected that the Intermountain Conservation District Committee will be seeking provincial reaction to the proposal early in the new fiscal year.

Roseau River

Drainage and water management are major issues affecting the formation of the proposed Roseau River Conservation District. Through its provincial waterways program, the Province invests heavily in the drainage system of the proposed district. Some

municipalities felt they would be losing financially by joining a district and taking on drainage. The Municipalities also looked at forming a district and leaving out drainage, and in this regard, meetings were held early in the year with districts who do not operate drainage systems.

No further efforts to resume discussions have taken place in the last three quarters of the fiscal year.

Sandilands

Late in 1990, The Conservation Districts Authority was asked to present information about the conservation districts program to members of the Sandilands Local Soil Conservation Association and to several Councils in southwestern Manitoba. As part of these activities, local councils and soil management associations joined in a tour of the Turtle Mountain Conservation District.

In March, 1991, a meeting in the R.M. of Arthur was attended by five local councils, the Sandilands and Pipestone-Sifton Soil Conservation Associations and Departmental staff. Subsequently the CDA was requested to prepare a proposal for a district which included the five municipalities.

Interest in soil and water conservation programs has always been high in the area. People familiar with the Agrifood and Farming For Tomorrow programs were also looking ahead to carry on programming to replace or supplement existing programs. Long range planning, maintenance works, improved targeting of resource funding, local participation in decision making and priority setting were cited as reasons for examining the conservation districts program.

Minnedosa River

In late 1989 five municipalities met with CDA staff in the R.M. of Saskatchewan but there was no further requests for information.

CONSERVATION DISTRICTS COMMISSION

The Conservation Districts Commission is mandated by The Conservation Districts Act to provide advice to the Minister and advice and guidance to the district boards. In this regard the commission is required to review district management plans, operations and budgets. The CDA provides a secretariat function to the Commission.

Highlights of Commission activities for the 1990/91 fiscal year include:

- reviewing and approving the conservation district programs and recommendations in regard to the allocation of the Provincial grant;

- approval of a policy paper that defines which agencies or funding sources would be designated for "use in lieu of Provincial grant";

- agreement to recommend approval of the Cooks Creek Management Plan to the Minister. The recommendation was made subject to a notation on the dispute over the highways crossing issue;

- approval of the issuance of a copy of the Commission/Authority Guidelines and directive Manual to each conservation district;

- support for the Turtle Mountain Conservation District request to have the terms of reference for the F.F.T. Headwater Storage Program re-examined;

- appointment of a member to sit in as the Commission Representative on the Big Grass Marsh Stakeholders Committee;

- participation of all active commission members in a "bearpit" session at the Manitoba Conservation Districts Association annual meeting;

- review of a report from CDA staff on the potential impact fees for services might have on the conservation districts program. The Commission views the districts as examples of sustainable development in action and therefore agreed to pass on the concerns to the Minister;

- Commission members noted their concern over the apparent lack of an overall coordinating mechanism for conservation programs in the province;

Current membership on the Commission includes representatives from the Union of Manitoba Municipalities, Conservation District Boards, the Department of Rural Development and a citizen appointee.

FINANCIAL SUMMARY

Conservation District Grants

Up to 75 percent of the costs of conservation district programs are funded by Provincial grants. The grants are provided in support of local district programs such as drainage maintenance and rehabilitation, soil conservation, water storage, wildlife habitat, public education, administration, and a variety of other resource conservation programs.

CONSERVATION DISTRICT EXPENDITURES 1990-91

DISTRICT	PROVINCIAL GRANT	DISTRICT SHARE	EXTERNAL FUNDS	TOTAL
Whitemud	$ 826,035	$ 238,966	$ 15,892	$1,080,893
Turtle River	$ 416,688	$ 152,607	$ 93,655	$ 662,950
Alonsa	$ 190,100	$ 87,615	$ 31,495	$ 309,210
Turtle Mountain	$ 244,387	$ 115,259	$ 28,642	$ 388,288
Cooks Creek	$ 222,666	$ 151,075	$ ----	$ 373,741
Pembina Valley	$ 91,541	$ 34,103	$ 50	$ 125,694
	$1,991,417	**$ 779,625**	**$ 169,734**	**$2,940,776**

Note: - Provincial grant figures are adjusted to reflect district receivables or payables at year end.

- District funds include municipal levies and grants and landowner contributions, etc.

- External funding includes contributions under federal or provincial programs such as Agri-Food and Career Start, or from private sources such as Ducks Unlimited Canada.

The above figures reflect Provincial and Conservation District contributions to the works program based on the cost-sharing policy, Commission directives, and local Board policy.

WHITEMUD WATERSHED CONSERVATION DISTRICT

INTRODUCTION

The Whitemud Watershed Conservation District, incorporated in March 1972, includes approximately 711,495 ha. extending from Carberry north to Kelwood, and from Portage Diversion west toward Minnedosa.

The area includes portions of 15 municipalities and three towns. There are eight sub-districts, determined by the drainage basins of the major tributaries of the Whitemud River. There are 67 sub-district members who act in an advisory capacity to the main Board, with each committee chairperson sitting on the Board.

WHITEMUD WATERSHED CONSERVATION DISTRICT
BOARD MEMBERS 1990/91

SUB-DISTRICT	CHAIRPERSON	ADDRESS
#35 - Rat Creek	Allan McCartney	Macdonald
#36 - Westbourne Drain	Robert Rodgers	MacGregor
#37 - Squirrel Creek	Minnie Parynuik	MacGregor
#38 - Pine Creek	Harold Manns	Carberry
#39 - Central Whitemud	Glenn Montgomery	Neepawa
#40 - Upper Whitemud	Robert Drysdale	Brookdale
#42 - Big Grass Marsh	Einar Sigurdson	Langruth
#43 - Big Grass River	Henriette Kleemola	Langruth
Government Appointee	Bud G. Johnson	Neepawa
Board Chairperson	Kurt Schmidt	Glenella

SUMMARY

The Board had an excellent year for construction works in 1990 primarily due to the dry conditions. This year saw more cooperative projects with local municipalities in the areas of water storage and drain improvements. Water storage projects were a priority program in 1990. A lot of time was spent on the Big Grass Marsh management plan, including public meetings in Plumas and Gladstone. A Water Management Strategy for the District was completed. A Resource Management Plan outlining the District's policies, programs and budget for the next five years was completed in 1990. The Board purchased three parcels of critical wildlife habitat land totalling 162 ha.

TOTAL EXPENDITURES 1990/91

Activity	Expenditure
Water Management	
Maintenance	$275,592
Crossings	93,401
Water Storage	86,176
Capital Works	291,657
	$746,826
Soil Conservation	146,919
Habitat & Wildlife	43,435
Public Education/Extension	25,255
Big Grass Marsh Management Plan	4,071
Administration	114,387
TOTAL	$1,080,893

A more detailed list of expenditures will be found in the Auditor's Report in Appendix "A".

WATER MANAGEMENT

The Board's water management program includes the responsibility for the maintenance and reconstruction of 1610 km of man-made drains. It also includes the repair and replacement of bridges and culvert crossings (1000 in total). Other water management activities include construction of grassed runways to prevent soil erosion, small dam construction to store water, shale trap installation to prevent channel sedimentation, and flood water retention projects.

In addition to an annual drain maintenance program and crossing repair/replacement program, each sub-district (S.D.) implemented one or more specific projects within its area. They are as follows:

Sub-District #35: The Arona Drain was completed with 3.2 km of construction including a diversion channel into the Mount Pleasant Drain. One small dam was constructed on Rat Creek (McCartney) and a drop inlet storage project was installed at Hyde's.

Sub-District #36: Three water storage projects were constructed on Beaver Creek (Smith, Dallyn, Macgregor). The McIntosh wildlife habitat quarter section of fragile escarpment land was purchased. An eroded gully at Rodgers was repaired.

Sub-District #37: 3.2 km of drain reconstruction finished the development of the Beaudin Project area.

Sub-District #38: Two water storage projects were completed (Meyers, Olmstead) and fill was added to the Graham dam to investigate its feasibility. The Lepington Drain was repaired.

Sub-District #39: Three small dams were constructed (Nugent, Kaspick, Kolesar). 3.2 km of the Helston Drain was cleaned out. Waterfowl projects were constructed at Cummings, Montgomery's and McCracken's. Grassed runways were constructed totalling .8 km.

Sub-District #40: Water storage was a priority program with two drop inlet water storage projects (Plowman, Cameron), one dam (Pankratz) and eighteen waterfowl nesting islands at seven sites. No grassed runways were constructed.

Sub-District #42: Drain maintenance and reconstruction of the Wild Drain were priority Programs. Two water storage projects were constructed (Hill, Fischer).

Sub-District #43: The Big Grass River double dyke project was completed to Waldersee with only minor works remaining. One water storage project (Birch) and one shale trap (Birnie) was constructed. The Kelwood and Riding Mountain drains received extensive shale cleanouts.

SOIL CONSERVATION

Forage Assistance Program: In total, 330 forage applications were approved and seed for 3294 ha. was distributed at a cost of $54,700. The landowner contribution was 25 percent and the District 75 percent.

Field Shelterbelt Program: There were 130 km. of new planting, 18 km. of wildlife plantings and 21 km. of replants for a total of 169 km. in 1990. The total project cost was $54,213. Farming For Tomorrow funding assisted with shelterbelt maintenance at a cost of $9,300. Landowners pay $150 per mile for field shelterbelts. Shelterbelt awards were received by D. McCurry, B. Braden and E. Fisher.

Flax Strip Program: Three landowners in the Plumas area seeded flax strips on light sandy soils to prevent wind erosion and trap snow moisture.

Gully Stabilization: A deep gully in the Manitoba Escarpment region south of MacGregor was repaired with the cooperation of the Central Agricultural Conservation Association from Portage.

WILDLIFE & HABITAT PROGRAMS:

Wildland Habitat Preservation: Seven new wildlands projects were established preserving 54 ha. of habitat. Signs designating the wildlife areas are erected at each site.

Conservation Corridor Program: Conservation corridors were posted in the Rural Municipalities of North Cypress (193 km.) Langford (147.25 km.) and Odanah (33.75 km.) designating the undeveloped road allowances as preserved natural habitat areas. The R.M. of Minto posted their own corridors. The program cost $6,793.

Land Acquisition: The Board acquired three parcels of critical habitat in 1990. They included the McIntosh Manitoba Escarpment Area (64.75 ha.), the Big Valley Area (30 ha.) and Big Grass River Area (64.75 ha.).

Nesting Islands: The Sub-District #40 Committee constructed eighteen duck nesting islands associated with water conservation projects in the Minnedosa pothole region of the district.

ROSEDALE DEMONSTRATION FARM

Rosedale Farm is a demonstration site for soil and water management located on a three quarter section of steep sloped escarpment land. Through land use management, it is demonstrating to local landowners that wind and water erosion can be controlled on the steep slopes of the Riding Mountain escarpment.

1990 Revenue	=	$10,747
Expenses	=	$ 8,824

PUBLIC EDUCATION AND EXTENSION SERVICES

The Board continued its emphasis on resource education by assisting and offering the following programs in 1990: the Boy Scouts planted 15,000 trees for the district; the schoolyard tree planting program continued; fair booths displayed conservation information at Kelwood, Gladstone and MacGregor; placemats were distributed for soil conservation week; two school tours of conservation projects were held; a new resource education program provided magazine subscriptions to nine school libraries; a producer seminar on soil & water conservation was held in Neepawa; 5000 copies of the first Whitemud newspaper was distributed to area residents; and television ads for field shelterbelts were run.

OTHER PROGRAMS

Big Grass Marsh Multiple Use Resource Management Plan: The Board is in the process of developing a management plan for the Big Grass Marsh. Consultants were hired to complete the plan involving flood water storage and regulated water levels to benefit agriculture and wildlife. Public meetings were held in Plumas and Gladstone to determine local opinions. A questionnaire survey of local landowners was completed. The plan will be completed by June 1991.

ADMINISTRATION

This program includes staff salaries and expenses, remuneration for the Board and sub-district members, rent and operating costs. The program's total cost in 1990 was $114,387.00.

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

INTRODUCTION

The Turtle River Watershed Conservation District #2, incorporated in 1975, includes approximately 235,000 ha. located between the Riding Mountain Escarpment and Lake Dauphin, and encompasses the combined drainage areas of the Turtle River and Ochre River. Included in the district are: all of the Rural Municipalities of Ste. Rose du Lac and Ochre River; the Villages of McCreary and Ste. Rose; part of the Rural Municipalities of McCreary, Dauphin, Lawrence and Rosedale; as well as part of the Local Government District of Alonsa.

TURTLE RIVER WATERSHED CONSERVATION DISTRICT
BOARD MEMBERS 1990/91

SUB-DISTRICT	CHAIRPERSON	ADDRESS
#44-Upper Turtle River	Dean Allan	McCreary
#45-Lower Turtle River	Herman Schroeder	Ochre River
#46-Ochre River	Gordon McIntyre	Ochre River
Provincial Appointee	Land Musgrave	McCreary
Board Chairperson	Barry Durston	Dauphin

SUMMARY

The Agri-Food Program has ended and been replaced by the Farming For Tomorrow (FFT) program. Although the District is not directly responsible for the new program, two members represent District interests on the FFT local organization, Iven Ives and Rich Kutcher. The District is also assisting the group by the use of its equipment - the Flax Strip Seeders and Edwards Drill; and through technical assistance provided by employees hired under the ON-SITE employment program of UIC, and other part time employees.

Grey Bruce resigned as District Manager in July, 1990, to take a position with the North American Waterfowl Management Program in Killarney, Manitoba. Mike Boychuk took over as manager in September, 1990, immediately following his six-month term as an ON-SITE Project Worker for the district.

TOTAL EXPENDITURES 1990/91

ACTIVITY	EXPENDITURE
Water Management	$268,652
Crossing Repair & Replacement	106,161
Soil Conservation	27,323
Recreation Projects	1,554
Multiple Resource Projects	46,071
Wildlife Projects	5,913
Public Education & Extension	41,642
Program Evaluation	4,902
Administration	160,732
TOTAL:	$662,950

A more detailed list of expenditures will be found in the Auditor's Report in Appendix "B".

WATER MANAGEMENT

The District continued with its program of maintenance on the 966 km. of drain within the district, 30 percent of which are provincial waterways. Drainage works were undertaken on approximately 203 kms, and included 50 km. of brush removal, 115 km. of spraying, six km. of grassed waterways and approximately 32 km. of silt removal, dyke repair and debris cleanout. In addition to these works, a large bank and gully stabilization program was also carried out.

With the assistance of Farming For Tomorrow and Manitoba Lotteries Foundation, the District installed structures at five different sites to help stabilize sensitive alluvial fans on the escarpment of Riding Mountain.

With the completion of the Ste. Rose Dykes, the District made its first payment of $8,557 this year in support of maintenance and operation of the works.

CROSSING REPAIR AND REPLACEMENT

In addition to the ten crossings replaced by the District Labour Crew, approximately 35 were repaired.

SOIL CONSERVATION

Forage Program: In it's 13th year, 55 producers participated in the program with 546 ha. being seeded down to forage. Costs for this program were shared at 75 percent District, 25 percent landowner.

Bufferstrip Program: In the third year of this program, one landowner will establish 3.25 ha. of bufferstrip. Costs were shared at 75 percent District, 25 percent landowner.

Saline Soil Program: The saline rehabilitation program involved three landowners seeding down a total of 30 ha. of saline soil areas. Costs were shared at 75 per cent District, 25 percent landowner.

Grassed Waterway Program: In 1990, four grassed waterways were constructed with the landowners paying 15 percent of the costs.

RECREATION

The one project undertaken this year was the Skene's Crossing Picnic Area. Some minor clearing was done to accommodate a picnic and parking area. Also a picnic table and refuse container were installed for the use of campers. Skene's Crossing, a shale bed ford crossing over the Ochre River, welcomes many visitors throughout the summer months.

MULTIPLE RESOURCE PROJECTS

The District purchased three parcels of land this year which included:

- a quarter section of multi-resource land along the Riding Mountain National Park at the headwaters of the Crawford Creek;
- a quarter section on lowlands in the Beaver Dam Lake area; and
- a quarter section of lowlands in the southern part of the district.

Financial assistance for these purchases was provided by Habitat Heritage Corporation, Nature Conservancy of Canada and the Westlake Wildlife Federation.

WILDLIFE

Wildlife Incentive Program: A one time payment of $300 is offered to local landowners under the Wildlife Incentive Program in return for leaving certain land untouched for wildlife and other conservation benefits. With the addition of four landowners this year, 13 landowners have signed up to conserve a total of 425 ha.

Conservation Corridors Program: Following final approval of the agreements between the District and the RMs of Ste. Rose, Ochre River and McCreary, approximately 805 km. of unused road allowances

have been designated and will be left in their natural state for conservation benefits.

PUBLIC EDUCATION & EXTENSION

Our Conservation Farm Family in 1990 was the Jim & Fred Lesawich family of McCreary. Representing the District, once again, as Youth Speaker was Jodi Smith of McCreary.

National Soil Conservation Week activities included:

- Letter to the Editor Contest in Grades 7, 8 & 9;
- Display in the Dauphin Mall;
- Newspaper, radio and television coverage; and
- Distribution of hand-out material.

The District staff assisted in preparations for the annual Ducks Unlimited Banquet and Auction. In addition, the District provided the first prize in the Mural Contest which is held at this event. Also, as part of the Farming For Tomorrow program, a conservation video was produced by PFRA in conjunction with the District at a cost of $29,767.

PROGRAM EVALUATION

Post-brushing and spraying evaluations are done annually to ensure the success of these programs. Forage, bufferstrip and saline soil questionnaires are forwarded to the participating landowners each year to ensure the effectiveness and need for these programs.

With the assistance of Department of Environment, the District has now completed its first year of Water Quality Monitoring and will continue with this program in order to determine what is actually happening to the quality of the district's water.

ADMINISTRATION

Administrative costs include staff salaries and expenses, Board and sub-district members remuneration, rent, and miscellaneous operating costs. Also included were depreciation costs of $17,381, consultant fees for $1,000 and expenses of $3,005 for the summer student program.

ALONSA CONSERVATION DISTRICT

INTRODUCTION

Alonsa Conservation District encompasses 268,000 ha. in the Westlake region of south-central Manitoba. Since its incorporation in 1978, the District has been involved in agricultural land drainage, soil management, fisheries projects, as well as wildlife and various educational projects.

The watersheds of Garrioch's Creek, Sucker Creek, Reedy Creek, and smaller systems drain into Ebb & Flow Lake, Lonely Lake and Lake Manitoba. The area is basically flat and includes many wetland areas.

Most of the Local Government District of Alonsa lies within the boundaries of the Alonsa Conservation District, consequently there are no sub-districts. The major communities are Alonsa, Amaranth and Eddystone, the Sandy Bay Reserve, Ebb & Flow Reserve, as well as several smaller communities.

ALONSA CONSERVATION DISTRICT
BOARD MEMBERS 1990/91

Stan Asham	-	Board Member	Kinosota
Cliff Elke	-	Board Member	Amaranth
Barney Brandson	-	Board Member	Ste. Rose
Edward Zdan	-	Provincial Appointee	Alonsa
Stefan Johnson	-	Board Chairman	Eddystone

Stefan Johnson resigned as Board Chairman in September 1990 and was replaced as Chairman by Ed Zdan. Leonard Ryznar, Alonsa, was appointed to the board. In February Barney Brandson passed away and his spot on the board was filled in by Harold Murray of Rorketon.

SUMMARY

The Alonsa Conservation District concentrated on drain maintenance and education this year. A total of $49,186 was spent on upgrading existing drainage works where vegetation control and some maintenance excavation were necessary. The major effort as far as education was concerned was the construction of the Portia Interpretive Centre Boardwalk to the end of Phase II at a cost of $58,666.

The District was assisted in their efforts by a $25,000 Special Conservation Grant from the Lotteries Commission. Other grants

from the Local Government District, farmer's contribution to grass seed costs, Farming For Tomorrow, Fishermen's Association grants, and $1,000 from Westroc Mine brought the external funding total to more than $65,000 (almost 22 percent of the total budget). The District also contributed $1,000 and much effort towards obtaining the noteworthy results of more than $10,000 in grants for the Alex Robertson Memorial Museum.

TOTAL EXPENDITURES 1990/91

ACTIVITY	EXPENDITURE
Water Management	$49,186
Crossing Repair	9,042
Soil Conservation	76,866
Multi-use projects	11,446
Wildlife	2,087
Heritage	1,000
Fisheries	5,552
Public Education	63,223
Administration	76,410
Capital Purchases	14,398
TOTAL	$309,210

For further details see Auditor's Report, Appendix "c"

WATER MANAGEMENT

The total of $49,186 spent on water management was used for brushing existing drains, levelling off some old berms, and pushing brush back so the beavers will leave.

CROSSING REPAIR & REPLACEMENT

The District spent approximately $9,042 to replace and/or repair existing crossings.

SOIL CONSERVATION

Under the Forage Seed Assistance Program, a total of 2408 ha. was seeded by 134 farmers for a total cost of $76,866, of which farmers paid $28,482.

MULTI-USE PROJECTS

Multi-disciplinary projects were undertaken at Westroc Mine Rehabilitation Project site, the Garriock Creek Drain berm, Larry Syzemsko backflood project, and Henry Oleschak backflood project; the last two under Farming For Tomorrow. These incorporated wildlife habitat preservation, backflood projects, experimental

establishment of trees and shrubs on exhausted mine slopes, and soil erosion prevention tactics. Total spent on these multi-purpose projects was $11,446.

WILDLIFE

Several small nesting sites were constructed in marshy areas at a cost of $2,087.

HISTORIC RESOURCES

The District participated in the restoration of the Alex Robertson Museum in co-operation with the L.G.D. of Alonsa and the Manitoba Heritage Federation.

FISHERIES

The Alonsa Conservation District carried out a pickerel spawning project for the second year at the Lonely Lake Drain outlet. This project was highly successful, and long term benefits are anticipated. Grants from local fishermen's associations totalled $1,750 for this spring.

PUBLIC EDUCATION

The Portia Interpretive Centre Boardwalk and Nature Trails were completed to the end of Phase II at a total cost of $58,666. This included a bridge over the outlet channel of Jarvie Lake. A Special Conservation Fund grant from Lotteries contributed $25,000 towards the project.

An ON-SITE person was used by the District to assist the manager in carrying out various programs, to help with presentations at the local schools, and, in general to contribute to the effectiveness of the district.

A tree planting program was also carried out with the local school as well as public speaking contests, mural contests, and other educational activities.

ADMINISTRATION

The Board's administration program consisted of staff salaries and expenses, remuneration for Board members, and office operating costs.

CAPITAL PURCHASES

A half ton pickup truck was purchased late in the year to help increase administrative efficiency.

TURTLE MOUNTAIN CONSERVATION DISTRICT

INTRODUCTION

Established in the mid 70's, the Turtle Mountain Conservation District is located in the extreme southwest corner of Manitoba.

Covering approximately 2730 square km. it includes the Rural Municipalities of Morton, Winchester, Brenda, and the southwest portion of Arthur. It also includes the Towns of Boissevain, Deloraine, and the Village of Waskada.

The District is named for the major geographical feature of the area, the Turtle Mountains. By virtue of its existence many of the programs popular in this area have evolved addressing problems associated with this escarpment.

Additional programs focus on the need to improve our interaction as humans with our environment, while others are somewhat specific to agriculture the principle industry of the district.

TURTLE MOUNTAIN CONSERVATION DISTRICT
BOARD MEMBERS 1990-91

SUB-DISTRICT	CHAIRPERSON	ADDRESS
#59 - Upper Pembina	Graeme Hicks	Boissevain
#65 - Waskada Creek	Jack Millions	Waskada
#66 - Medora Creek	Jim Holden	Deloraine
#67 - Chain Lakes	Murray Dillabough	Deloraine
#68 - Elgin Creek - Whitewater Lake	Roger Goethals	Deloraine
Provincial Appointee	Don Millar	Waskada
Board Chairperson	Dennis Crowe	Deloraine

SUMMARY

The past year in the Turtle Mountain Conservation District has been one of exceptional growth and development.

Capping a fervid works season was the completion of two major water management projects. The District has made excellent progress in its overall water resource strategy with these latest projects representing two key elements in the ongoing development of the scheme.

Public education remains a high priority of the board and has been highlighted once again by the successful delivery of an industrious program involving three grades in the local school.

In representing the Local Organization for the Farming For Tomorrow initiative, the District has expanded greatly on the soil conservation component of its program. Judging from the level of participation, the Farming For Tomorrow initiative has been well received by district residents, and we feel fortunate to have the opportunity to deliver the program locally.

In addition to these, the district offers numerous other programs and incentives.

TOTAL EXPENDITURES 1990/91

ACTIVITY	EXPENDITURE
Water Management	$175,245
Soil Conservation	89,296
Wildlife	18,437
Public Education and Extension	21,237
Administration	80,663
Inventory	3,410
TOTAL	$388,288

A more detailed list of expenditures will be found in the Auditors Report, Appendix "D"

WATER MANAGEMENT

As alluded to in the "summary", two major water management projects saw completion in the past season. The Derksen-Heide Dam in the Elgin Creek sub-district will permanently store approximately 370 cubic decameters of water. It represents an excellent opportunity for a multi resource facility providing water for a host of agricultural, ecological, and recreational activities. It is the intention of the board to coordinate various agencies in the complete development of the site.

The L-6 Medora Creek Retention Facility was the second major undertaking of the past season, and in contrast to the Derksen-Heide Dam has a much different purpose. L-6 represents the final stages of the protection strategy for the west arm of the Medora Creek. Very briefly, the purpose of the Dam is to temporarily store water in the upper reaches of the watershed and allow it to drain off at a rate that will compliment the previously prepared runway system. Two small water storage projects were also completed in addition to these.

Runway stabilization and maintenance works continue, although the number of serious problem areas are now restricted primarily to the escarpment and sub escarpment regions of the Turtle Mountains.

SOIL CONSERVATION

Following past trends, the district's forage seed assistance continues to increase in popularity and remains as probably the most utilized program in the district. This program represents one of the greatest soil protection schemes now in practise by virtue of the sheer number of acres involved. More than 180 landowners participated involving nearly 2835 ha. Seeded hectacres were plotted on a map and we are pleased to report a better than 90 percent accuracy rate with regard to seed placement on erodible and saline soils.

The field shelterbelt program also continues to grow in participation with nearly 40 km. of trees planted. This represents the maximum planting capability of the district, given its present budget of time, equipment and manpower.

An exciting addition to the soils program and the district in general is the Farming For Tomorrow initiative. The resources made available through this program have allowed the District to deal directly with the problems of soil degradation. Specialized equipment has been provided for on-farm demonstrations, along with incentive funding for various conservation farming initiatives. Assistance has also been received from Ducks Unlimited in this and other programs offered by the district.

WILDLIFE

The Turtle Mountain Conservation District continues to develop a formal habitat retention program. More importantly though, the District now demonstrates an excellent ability to integrate aspects of many programs including habitat wherever possible in its projects. For example on-farm water storage dams have habitat considerations built in wherever possible and the Derksen-Heide Dam has excellent marine and upland habitat potential.

Assisting fish stocking experiments remains a high priority of the habitat program. In fact, much of the sport fishing industry in this area relies on the success of these experiments.

The District is considering and participating in critical habitat retention agreements with landowners and other interested agencies.

In the development of habitat improvement activities, the board has agreed to assist local non profit organizations such as game and fish clubs, sports clubs, Scout groups, etc.

District staff continue to develop on-going habitat projects such as the Moncur Nature Centre and the Metigoshe Natural Area.

PUBLIC EDUCATION

The "In School" education initiative completed its trial year in the Deloraine Collegiate. It was deemed a complete success with the second year instruction and tour completed in the fall of 1990.

Plans include evaluation, further development of the program curriculum, and introduction into schools in the surrounding area. As well the District maintains support to all the schools and libraries through the purchase of periodicals and resource materials.

Improvements are made each year to the Metigoshe Natural Area. This year saw the completion of the observation tower and the installation of additional signage.

The District hosted a re-enactment of the 1873 and 1874 stopovers of the Boundary Commission and the North West Mounted Police on their Boundary Commission Trail Property. Over 300 people attended the event in mid-July and a much larger event is planned for 1991.

The Peace Garden Display of "The Prairie: Past and Present" was presented again this year. Improvements to the site included an improved prairies past display, and additional signage.

Financial assistance for public education also constitutes a large part of the Farming For Tomorrow Initiative. Public education will be provided in the form of newsletters, tours, and signage, as well as informal demonstration days and workshops.

The District published five major newsletters in the past year for general distribution in and around the district. In addition two major bus tours of the district were conducted involving local people as well as people from seven municipalities outside the district.

ADMINISTRATION

The regular District staff was complemented this year by the addition of a six month term position through "ON-SITE". The administrative program provided for staff salary and expenses, remuneration of board and sub-district members, rent and miscellaneous operating costs.

COOKS CREEK CONSERVATION DISTRICT

INTRODUCTION

The Cooks Creek Conservation District was incorporated September 1, 1979. The District lies east of Winnipeg and includes most of the Cooks Creek Watershed, which flows into the Red River; and parts of the Carrs Creek and Lower Seine River basins which drain into the Red River Floodway. The topography may be described as a central lowland area with an upland area to the east and southeast. The 86,200 hectare Conservation District includes parts of the Rural Municipalities of Brokenhead, Ste. Anne, Springfield, and Taché, and the Local Government District of Reynolds.

COOKS CREEK CONSERVATION DISTRICT BOARD MEMBERS 1990-91

SUB-DISTRICT	CHAIRPERSON	ADDRESS
# 9 - Lower Seine River	Brian Wilkinson	Dugald
#11 - Cooks Creek	Garry Brown	Dugald
#12 - Carrs Creek	Howard Smith	Dugald
Provincial Appointee	John Cook	Dugald
Board Chairperson	Bob Maciejkow	R.R.#5, Wpg.

SUMMARY

The District initiated a water quality program in 1990. Samples are being taken for analysis each month from two locations in Cooks Creek. Maps on the District's groundwater have been developed and an investigation was done on the groundwater quality in Oakbank.

The regular program to manage the District's network of drains continued in 1990. This involved earth cleanouts, mowing, brushing, spraying, and reconstruction. The program also included the repair or replacement of bridge and culvert crossings. Upgrading of the tributary drains of the Cooks Creek Diversion Project also continued.

The District's Resource Management Plan was finalized and approved by the Board in the spring of 1990. Ministerial approval of the plan is expected early in the new year.

TOTAL EXPENDITURES 1990-91

ACTIVITY	EXPENDITURE
Water Management	$138,775
Crossing Repair and Replacement	103,441
Cooks Creek Diversion Tributaries	49,875
Public Education	2,013
Administration	78,491
Capital Purchases	1,145
TOTAL	$373,740

For further details, please refer to the Auditor's Report in Appendix "E"

WATER MANAGEMENT AND CROSSINGS

A water quality sampling program was initiated in May 1990, in cooperation with the Dept. of Environment. Samples are taken each month from Cooks Creek at Boundary Road and at Centre Line Road.

A series of maps were developed which describe the groundwater resources of the district. The maps were produced by the Water Resources Branch with the assistance of a mapper hired under the ON-SITE employee Program.

An investigation of groundwater quality in Oakbank was done by the Water Resources Branch and the District has purchased a conductivity meter to test water quality.

The sub-district water and crossings program is described below. The program was managed by the Engineering & Construction Branch on behalf of the District:

S.D. # 9: Reconstruction of the North Bibeau Drain, started in 1985, was completed with the excavation of the final 3.2 km of drain channel and the upgrading of three culvert crossings. Mowing was done over 60 km and repairs to bridges and culverts was done at seven locations.

S.D. #11: The Sapton Drain was upgraded by excavating along three km and upgrading three culvert crossings. Earth cleanouts were done along 4.6 km of drains and mowing, and spraying was done over 88 km. Five bridges were replaced with culvert crossings and repairs to bridges and culverts were done at 13 sites.

S.D. #12: Mowing was done over three km. and repairs to culverts were done at two locations.

COOKS CREEK DIVERSION PROJECT TRIBUTARIES:

A new drain was constructed southwest of Oakbank in Subwatershed #1. The 1.6km long drain diverts flow from the Springfield Road Drain south into the Cooks Creek Diversion.

PUBLIC EDUCTION

A display was set up in Polo Park Mall in Winnipeg to promote Soil Conservation Week.

Several signs were purchased to mark Wildland conservation areas donated by landowners.

The Conservation Farm Family Award went to Mike and Rudy Harsany of Dufresne.

A display stand was purchased to promote conservation literature.

ADMINISTRATION

Office staff consisted of a manager and secretary-treasurer. Administration expenditures included salaries and expenses, Board and committee member remuneration, and office operation costs.

CAPITAL PURCHASES

This year assets acquired by the District included a telephone answering system, a display case for district public education materials, and a conductivity meter for testing water quality.

PEMBINA VALLEY CONSERVATION DISTRICT

INTRODUCTION

The Pembina Valley Conservation District is Manitoba's sixth Conservation District, it was incorporated October 2, 1989 to serve the Rural Municipalities of Lorne, Louise, Pembina, and Thompson. The 3470 square km. district is divided into five sub-districts and has a population of ten thousand.

The major physical feature is the Pembina Valley, a glacial valley that bisects the district from northwest to southeast. Swan Lake is the largest water body, situated within the valley on the western edge of the district. Lizard Lake is also in the district.

The District was formed in response to local concerns about wind and water erosion, and water shortages. Therefore local priorities will be reflected in conservation programming to the benefit of related natural and human resources.

The District proposes to follow "Sustainable Development" principles as adopted by people worldwide. Economic and environmental factors will be given equal weight, and resources will be managed to benefit both present and future generations.

PEMBINA VALLEY CONSERVATION DISTRICT
BOARD MEMBERS 1990-91

SUB-DISTRICT	CHAIRPERSON	ADDRESS
Swan Lake	Doug Collins	Pilot Mound
Pembina Escarpment	Gerard Badiou	Notre Dame de Lourdes
Lizard Lake	Reinhold Holenski	Manitou
Boundary area	Robert Creith	La Riviere
Tiger Hills	Rodney Crampton	Manitou
Provincial Appointee	Gordon Orchard	Miami
Board Chairperson	Donald Alexander	Miami

SUMMARY

The fiscal year began with a brand new staff in a newly refurbished office, with no traditional program but with high hopes for the future.

The highlight for the year was the development of a "Conservation Strategy" for the district which outlines the long range priorities for the district and a proposed five year program and budget. The

District has chosen the word "Conservation Strategy" for its resource management planning process so as not to confuse it with the planning process currently underway in the Louise Planning District.

The District devoted a considerable amount of time in getting ready for business. A vehicle and office equipment were purchased, and in concert with the conservation strategy process, a great deal of effort went into the public relations program.

Other activities included the beginnings of a water conservation program and the development of office administrative and accounting procedures.

TOTAL EXPENDITURES 1990-91

ACTIVITY	EXPENDITURE
Conservation Strategy	$20,362
Water Management	6,085
Public Education	4,202
Administration & Maintenance	73,797
Purchase of Assets	21,247
TOTAL	$125,693

For further details please see Auditors Report, Appendix "F"

CONSERVATION STRATEGY

From the outset, the policy of the Board was to involve district residents in all stages of the development of its conservation strategy.

The first year of operation of the PVCD, therefore, was devoted largely to gathering, collating, and presenting public opinion; and involving a variety of public, private and special interest groups in the resource management field. This initial stage culminated with the publishing of a discussion paper, which after a series of public meetings and open houses resulted in a "Draft Strategy".

The draft strategy was distributed in late March and will be followed by a second round of public meetings early in the new year. The Conservation strategy is expected to be completed in the fall of 1991 after which it will be sent in for ministerial approval.

The message in the draft strategy, as communicated by the public and the technical advisory committee, was to concentrate on water management and education, and on assisting the Farming For Tomorrow associations with soil management. People encouraged the District

to concentrate on doing a thorough job in a limited number of areas, rather than dabbling in everything and failing to do a really good job of anything. Special thanks to Rural Development staff for assisting in the process.

WATER MANAGEMENT

Early on in the preparation of its conservation strategy, it became apparent that water conservation was a priority. To this end, the Board began a modest water conservation program aimed at holding back small amounts of water. The projects consisted of the purchase and installation of drop culvert inlets on existing culverts in various water channels throughout the district.

PUBLIC EDUCATION

In addition to public exposure gained through the development of its conservation strategy, the District also instituted its first public education program. Activities included a public speaking contest on conservation issues in area schools, a conservation farm family competition, and two inservices for training local teachers in the use of an effective environmental education program. The District has also initiated a working relationship with The International Coalition for Land and Water Stewardship in the Red River Valley, (TIC). Through this liaison with TIC, a proposal for a geographic information system for use in the district was developed and will be pursued next year, hopefully with the co-operation of graduate students. The District also views this association with TIC as useful in helping to resolve many cross border resource management issues.

ADMINISTRATION & MAINTENANCE

District staff consists of a District Manager and a Secretary Treasurer. A micro computer is used for the District's administration and accounting systems allowing for increases in efficiency. Other administrative costs include allowances for Board and sub-district remuneration, rent and other miscellaneous items.

This year, an amount of $4,275.00 was spent on improvements to the District office.

PURCHASE OF ASSETS

In line with the Board's intention to use its first full year of operations to develop its programs based on local priorities, the District proceeded to acquire equipment and systems to deliver the upcoming programs. A half ton truck was purchased as were a duplicating machine and a computer with associated software packages. Other assets included a telephone answering service and various office furnishings.

Appendix A

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Financial Statements

March 31, 1991

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Auditors' Report

To the Members of The Board
The Whitemud Watershed Conservation District

We have audited the balance sheet of The Whitemud Watershed Conservation District as at March 31, 1991 and the statements of revenue, expenditure and surplus for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the District as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

Wintemute Randle Kilimnik

Chartered Accountants

Winnipeg, Manitoba
June 6, 1991

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Index To The Financial Statements
For The Year Ended March 31, 1991

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Statement 2 - Statement of Revenue, Expenditures and Surplus - Sub-District Program

Statement 3 - Statement of Revenue, Expenditures and Surplus - General Board Program

Statement 4 - Statement of Revenue, Expenditures and Surplus - Equipment Program

Statement 5 - Statement of Earnings and Surplus - Inventory Program

Statement 6 - Statement of Revenue, Expenditures and Surplus - Rosedale Farm Program

Statement 7 - Statement of Revenue, Expenditures and Surplus - Farming For Tomorrow Program

Notes to Financial Statements

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Balance Sheet
As At March 31, 1991

Assets

	1991	1990
Current		
Cash	$202,829	$234,518
Accounts receivable	40,886	25,300
Inventory, note 1	54,365	47,167
Prepaid expenses	1,321	1,270
	299,401	308,255
Fixed, notes 1 and 2	91,354	101,692
	$390,755	$409,947

Liabilities

Current		
Accounts payable and accrued expenses	$ 5,293	$ 30,023
Customer deposits	847	885
Unearned Municipal Levies	473	7,457
	6,613	38,365

Surplus

Watershed programs		
Sub-district program - statement 2	89,484	65,803
General board program - statement 3	(6,889)	27,224
Equipment program - statement 4	188,887	184,124
Inventory program - statement 5	44,640	30,318
Rosedale Farm program - statement 6	17,697	15,775
	333,819	323,244
Emergency reserve	30,000	30,000
Sick leave reserve, note 3	20,323	18,338
	384,142	371,582
	$390,755	$409,947

Approved by the board of directors

_____ Director

_____ Director

WINTEMUTE RANDLE KILIMNIK

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue, Expenditures And Surplus
Sub-District Program
For The Year Ended March 31, 1991

	Willowbend Creek #35	Westbourne Drain #36	Squirrel Creek #37	Pine Creek #38	Central Whitemud #39	Upper Whitemud #40	Big Grass Marsh #42	Big Grass Piver #43	1991	1990
Revenue										
Municipal levies	$ 24,211	$ 24,550	$ 15,745	$ 18,869	$ 27,400	$ 7,809	$ 22,351	$ 44,555	$185,490	$185,490
Province of Manitoba	73,121	58,346	40,385	52,934	63,390	20,669	38,724	236,060	583,629	631,417
Grants	-	1,388	-	-	-	-	-	-	1,388	9,450
	97,332	84,284	56,130	71,803	90,790	28,478	61,075	280,615	770,507	826,357
Expenditure										
Channel maintenance										
Grassed waterways	-	-	-	-	12,273	3,714	-	-	15,987	29,368
Silt removal	27,356	19,429	8,553	14,946	8,413	4,753	19,758	34,900	138,108	95,565
Vegetation control	6,810	29,567	-	9,367	18,870	-	22,297	24,111	111,022	134,701
Miscellaneous	-	-	-	-	4,725	-	-	5,750	10,475	27,504
Crossings										
Repairs	3,774	3,636	7,161	720	4,819	1,268	2,965	12,715	37,058	56,241
Replacement	1,748	-	-	-	26,523	-	5,389	22,683	56,343	27,144
Water storage	7,370	10,139	4,799	26,983	8,897	17,624	1,224	9,140	86,176	101,756
Capital works	50,437	15,523	35,928	18,562	-	-	-	171,207	291,657	316,834
	97,495	78,294	56,441	70,578	84,520	27,359	51,633	280,506	746,826	789,113
Excess (deficiency) of revenue over expenditures	(163)	5,990	(311)	1,225	6,270	1,119	9,442	109	23,681	37,244
Surplus (deficit), beginning of year	(2,896)	7,656	423	6,761	19,628	17,284	13,431	3,516	65,803	28,559
Surplus (deficit), end of year	$ (3,059)	$ 13,646	$ 112	$ 7,986	$ 25,898	$ 18,403	$ 22,873	$ 3,625	$ 89,484	$ 65,803

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue, Expenditures And Surplus
General Board Program
For The Year Ended March 31, 1991

	1991	1990
Revenue		
Province of Manitoba	$242,406	$205,711
Direct charges	-	175
Interest earned	33,317	25,169
Individual contributions	25,687	28,462
Special project funding and grants	2,000	25,000
Agri-Food Canada share of equipment	-	45,146
Federal grant	3,102	3,308
	306,512	332,971
Expenditures		
Administrative		
Watershed manager salary and expenses	45,760	41,287
Secretary-Treasurer and secretary salaries	24,936	21,275
Professional development	465	1,340
Board members remuneration and expenses	18,523	18,061
Professional fees	1,925	1,825
Rent	2,475	2,400
Office supplies	12,655	12,681
Insurance	1,145	983
Depreciation	288	484
Public relations	412	249
Miscellaneous	823	815
Small tool purchases	614	677
Summer student	4,366	4,656
	114,387	106,733
Specific Programs		
Gully stabilization	-	275
Conservation corridors	6,794	5,093
Demonstrations	1,754	-
Big Grass Marsh management plan	4,071	37,668
Forage crops	80,661	60,676
On-site program	-	1,373
Shelter belts	34,666	29,530
Shelter belt weed control	19,548	13,479
Wild lands	36,641	12,301
Resource extension and public education	25,255	27,203
Water management strategy	-	5,000
	209,390	192,598
Direct expenses	-	175
	323,777	299,506

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue, Expenditures And Surplus
General Board Program
For The Year Ended March 31, 1991

Excess (deficiency) of revenue over expenditures	(17,265)	33,465
Surplus, beginning of year	27,224	136,816
	9,959	170,281
Transfer value of equipment to equipment program	-	(143,057)
Transfer value of inventory to inventory program	(16,848)	-
Surplus, end of year	$ (6,889)	$ 27,224

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue, Expenditures And Surplus
Equipment Program
For The Year Ended March 31, 1991

	1991	1990
Revenue		
Rentals	$ 57,367	$ 60,191
Gain on disposal of equipment	-	1,336
Agri-Food share of equipment	-	5,614
	57,367	67,141
Expenditures		
Fuel and oil	7,086	8,923
Repairs and maintenance	14,587	14,145
Insurance and licences	2,136	1,518
Depreciation	23,956	21,570
Wages	4,839	6,277
Transfer to General Board program	-	45,146
	52,604	97,579
Excess (deficiency) of revenue over expenditures	4,763	(30,438)
Surplus, beginning of year	184,124	71,505
	188,887	41,067
Transfer value of equipment from General Board Program	-	143,057
Surplus, end of year	$188,887	$184,124

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Earnings And Surplus
Inventory Program
For The Year Ended March 31, 1991

	1991	1990
Sales	$ 13,896	$ 25,693
Cost of sales		
Inventory - beginning of year	47,167	44,324
Purchases	19,941	26,182
	67,108	70,506
Inventory - end of year	54,365	47,167
	12,743	23,339
Gross profit	1,153	2,354
Expenditures		
Wages	1,257	2,347
Insurance	198	217
Yard maintenance	1,906	2,066
Depreciation	318	318
	3,679	4,948
Net loss	2,526	2,594
Surplus, beginning of year	30,318	32,912
	27,792	30,318
Transfer value of inventory from General Board Program	16,848	-
Surplus, end of year	$ 44,640	$ 30,318

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue, Expenditures And Surplus
Rosedale Farm Program
For The Year Ended March 31, 1991

	1991	1990
Revenue		
Forage sales	$ 9,240	$ 5,460
Crop share	1,507	1,406
	10,747	6,866
Expenditures		
Fertilizer and renovating	4,567	1,909
Miscellaneous	694	401
Harvesting	3,564	1,855
	8,825	4,165
Excess of revenue over expenditures	1,922	2,701
Surplus, beginning of year	15,775	13,074
Surplus, end of year	$ 17,697	$ 15,775

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THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Statement Of Revenue, Expenditures And Surplus
Farming For Tomorrow Program
For The Year Ended March 31, 1991

Revenue	
C.A.C.A. - G. Rodgers Project	$ 4,250
C.A.C.A. - Shelterbelt maintenance	2,400
Benchland Association - Shelterbelt maintenance	3,640
	10,290
Expenditures	
G. Rodgers Project - C.A.C.A. share (total project cost is $5,615.76 - $1,365.76 paid by S.D. #36)	4,250
C.A.C.A. Shelterbelt maintenance costs (30 miles @ $44.1884/mile)	1,326
Benchland Association - Shelterbelt maintenance costs (45.5 miles @ $44.1884/mile)	2,011
	7,587
Excess of revenue over expenditures	2,703
Excess of revenue over expenditures transferred to Shelterbelt Assistance Program	(2,703)
Surplus, end of year	$ -

THE WHITEMUD WATERSHED CONSERVATION DISTRICT

Notes To Financial Statements
March 31, 1991

1. Significant accounting policies

a) Entity definition

The Whitemud Watershed Conservation District was established by an Order-in-Council of the Province of Manitoba on March 22, 1972. The District receives funding from the Province of Manitoba and certain municipalities and is governed by a board of directors from the various municipalities involved in the conservation district.

b) Inventory

Inventory is valued at cost and determined on a first-in first-out basis.

c) Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is recorded on the straight line method at the following rates:

Building	5%
Fence	5%
Equipment	15%
Pump equipment	50%

2. Fixed assets

The following is a summary of the fixed asset and accumulated depreciation accounts:

	1990	Additions	Disposals	1991
Fixed assets				
Land	$ 1,835	$ -	$ -	$ 1,835
Building	14,783	-	-	14,783
Fence	5,339	-	-	5,339
Equipment	184,052	14,384	865	197,571
Pump equipment	261	-	-	261
	206,270	14,384	865	219,789
Accumulated depreciation				
Building	9,057	739	-	9,796
Fence	3,670	267	-	3,937
Equipment	91,590	23,716	865	114,441
Pump equipment	261	-	-	261
	104,578	24,722	865	128,435
Net book value	$101,692			$ 91,354

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3. Sick leave reserve

The reserve has been established to recognize the accrual of sick leave of the employees. The employees accrue sick leave at the rate of one and one-quarter days per month employed. At March 31, 1991, the aggregate amount of possible claims was $84,271.

Appendix B

F.D. ZAPLITNY

CHARTERED ACCOUNTANT

510 MAIN ST. N.
P.O. BOX 250, DAUPHIN, MANITOBA R7N 2V1

F.D. ZAPLITNY, C.A.

TELEPHONE 638-3543
DAUPHIN, MANITOBA

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

FINANCIAL STATEMENTS

As at March 31st, 1991

AUDITOR'S REPORT

To the Board of Directors of the Turtle River Watershed Conservation District:

I have audited the balance sheet of Turtle River Watershed Conservation District as at March 31st, 1991 and other statements, being Exhibits "B" to "G" inclusive which covers the year then ended. These financial statements are the responsibility of the company's management. My responsibility is to express an opinion on these finanical statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Watershed as at March 31st, 1991 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

F.D. Zaplitny,
Chartered Accountant

DAUPHIN, Manitoba
June 11th, 1991

EXHIBIT "A"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

BALANCE SHEET
As at March 31st, 1991 and 1990

		1991	1990
ASSETS			
Current Assets -			
Cash	$	33,835	
Short Term Investments		34,459	35,562
Accounts Receivable		45,483	28,123
Prepaid Expenses		558	814
Inventory		195,113	186,520
Total Current Assets		309,448	251,019
Fixed Assets at Book Value - Note 2		70,240	79,877
Total	$	379,688	330,896
LIABILITIES			
Current Liabilities -			
Bank Overdraft	$		630
Accounts Payable		57,742	2,776
Labour Crew Surcharge		2,110	5,409
Prepaid Grant			3,000
Total Current Liabilities		59,852	11,815
Watershed Accounts -			
General Board Program - Exhibit "B"		257,712	259,508
Emergency Reserve Account - Exhibit "C"		58,676	60,526
Equipment Account - Exhibit "E"		3,150	(602)
Soil Management Account - Exhibit "F"			(1,416)
Government of Canada Account - Exhibit "G"		298	1,065
		319,836	319,081
Total	$	379,688	330,896

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "B"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF GENERAL BOARD PROGRAM ACCOUNT REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1991 and 1990

	1991	1990
Revenue -		
Municipal Levies	$ 70,279	70,279
Province of Manitoba Allocated Grant	416,688	486,610
Interest Earned	10,179	8,569
Farmer Assistance	5,241	5,599
Miscellaneous	2,068	9,625
Municipal Grants	57,447	82,457
PFRA Contract	29,000	7,800
Transfer from Agri Food Fund	142	611
Transfer from Government of Canada Fund	767	
Transfer from Land Development Reserve	2,191	2,162
Transfer from Flood Protection Reserve	8,557	
Transfer from Equipment Reserve		2,000
Transfer from Prepaid Grants	3,000	
Transfer from Truck Reserve		3,395
Grants - Other	47,511	22,355
Dinner Revenue	548	300
	653,618	701,762
Expenditures -		
Administration	22,918	18,433
Remuneration	25,074	27,904
Wages and Benefits	79,446	75,694
Rent	2,250	1,853
Public Education	8,530	10,362
Forage Assistance	13,793	21,227
Career Start	3,005	4,386
Staff Expenses	9,068	12,098
Miscellaneous Bridge and Culvert Repairs	68,983	58,143
Brushing and Spraying	59,486	46,176
Crossing Replacement	38,178	103,352
Land Purchase	43,880	21,347
PFRA Contract	29,767	6,736
Recreation Project	1,554	28,678
Gully Stabilization	20,365	2,493
Water Quality Monitoring	1,986	NIL
Drain Cleanouts	110,466	156,287
Hansen Creek Reconstruction	18,683	16,989
Land Development Expense	2,191	6,162
Grassed Waterway Program	12,619	5,433
Alluvial Fan Works	38,475	16,793
Dinner Expense	590	309
Depreciation Expense - 100% Board	17,381	12,188
Flood Protection	8,557	NIL
Other Projects and Programs	8,603	15,566
Program Evaluation	2,916	1,593
	648,764	670,202
Revenue Over/Under Expenditures - Forward	$ 4,854	31,560

(The accompanying notes are an integral part of these financial statements)

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF GENERAL BOARD PROGRAM ACCOUNT REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1991 and 1990

	1991	1990
Revenue Over/Under Expenditures - Forward	$ 4,854	31,560
Transfer to Government of Canada Fund		1,064
Transfer to Flood Projection Reserve	7,897	7,392
Transfer to Emergency Reserve	1,000	
	8,897	8,456
Revenue Over/Under Expenditures	(4,043)	23,104
Add: Opening Balance	259,508	236,404
Closing Balance before Inventory Adjustment	255,465	259,508
Inventory Adjustment	2,247	
Closing Balance	$ 257,712	259,508

(The accompanying notes are an integral part of these financnial statements)

EXHIBIT "C"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

STATEMENT OF EMERGENCY RESERVE ACCOUNT
For the Periods Ended March 31st, 1991 and 1990

	1991	1990
Amount at Opening	$ 60,526	57,297
Transfer from General Board Program Account -		
Flood Protection	(659)	7,392
Emergency Reserve	1,000	
Land Development	(2,191)	(2,163)
Equipment Reserve		(2,000)
Amount at Closing	$ 58,676	60,526

EXHIBIT "D"

STATEMENT OF PROVINCE OF MANITOBA GRANT ACCOUNT
For the Periods Ended March 31st, 1991 and 1990

Grant Received	$ 416,688	486,610
Less - Allocations to Watershed Programs:		
General Board Program	416,688	486,610
	$ NIL	NIL

EXHIBIT "E"

STATEMENT OF EQUIPMENT ACCOUNT REVENUE AND EXPENDITURE
For the Periods Ended March 31st, 1991 and 1990

Truck Revenue	$ 13,160	11,606
Tool Revenue	1,976	1,121
Sprayer Revenue	830	1,869
Tractor, Disc & Harrows Revenue	5,231	
	21,197	14,596
Expenses -		
Truck	12,855	12,772
Tools	1,262	662
Trailer	165	279
Tractor	3,163	
	17,445	13,713
Revenue Over/Under Expenditures	3,752	883
Amount at Opening	(602)	(1,485)
Amount at Closing	$ 3,150	(602)

(The accompanying notes are an integral part of these financial statements)

EXHIBIT "F"

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

SOIL MANAGEMENT PROJECT - REVENUE AND EXPENDITURES
For the Years Ended March 31st, 1991 and 1990

	District Board	Govt. of Can.	Prov. of Man.	Total 1991	Total 1990
Revenue -					
Grants Received	$	16,781	(1,037)	15,744	28,638
Equipment					1,042
		16,781	(1,037)	15,744	29,680
Expenditures -					
Administration		250	313	563	2,347
Extension		96	2,429	2,525	4,368
Field Demonstration		258		258	7,288
Equipment					9,090
Producer Incentives		10,840		10,840	8,463
		11,444	2,742	14,186	31,556
Revenue Over(Under) - Expenditures		5,337	(3,779)	1,558	(1,876)
Amount at Opening		(5,253)	3,837	(1,416)	1,069
		84	58	142	(807)
Transfer to Board Fund		(84)	(58)	(142)	(609)
Amount at Closing	$ NIL	NIL	NIL	NIL	(1,416)

EXHBIIT "G"

GOVERNMENT OF CANADA ACCOUNT
For the Year Ended March 31st, 1991 and 1990

	1991	1990
Revenue	$ 29,000	7,800
Expenditures	29,767	6,735
Revenue over Expenditures	(767)	1,065
Amount at Opening	1,065	NIL
Amount at Closing	$ 298	1,065

(The accompanying notes are an integral part of these financial statements)

TURTLE RIVER WATERSHED CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS
March 31st, 1991

1. Accounts Receivable of the District are made up of the following:

	1991	1990
Municipal Grants and Levies	$ 21,451	19,616
Conservation District Authority		1,357
Other	24,032	7,150
Total	$ 45,483	28,123

2. Fixed Assets of the District are normally recorded at cost. The exception to this policy is those Assets purchased under the Federal Provincial Soil Management Project. Because these assets are not subject to depreciation, they are expenses in the year of purchase.

Depreciation on District Assets purchased in the normal course of affairs is provided as follows:

Computer	20% Straight Line
Office Equipment	15% Straight Line
Fence	5% Straight Line
Truck	25% Straight Line
Trailer	20% Straight Line
Tools	20% Straight Line
Building	4% Straight Line
Sprayer	20% Straight Line
Drill	20% Straight Line
Tractor, Disc, Harrows	20% Straight Line

	Cost	Accumulated Depreciation	1991 Book Value	1990 Book Value
Office Equipment	$ 6,019	1,159	4,860	6,019
Drill	10,000	2,000	8,000	10,000
Tractor,Disc,Harrows	4,950	990	3,960	4,950
Fence	4,863	1,621	3,242	3,485
Trucks	28,427	16,981	11,446	18,553
Trailer	3,745	2,247	1,498	2,247
Tools	17,167	6,256	10,911	5,295
Labor Crew Building	24,973	2,997	21,976	22,975
Sprayer	10,031	5,684	4,347	6,353
	$ 110,175	39,935	70,240	79,877

3. Accounts Payable of the District are made up as follows:

	1991	1990
Province of Manitoba	$ 52,655	
Trade	2,342	31
Land Aquisition	2,745	2,745
	$ 57,742	2,776

Appendix C

THE ALONSA CONSERVATION DISTRICT NO. 3

Financial Statements

March 31, 1991

WINTEMUTE
RANDLE
KILIMNIK

WINTEMUTE
RANDLE
KILIMNIK

Auditors' Report

The Board
The Alonsa Conservation District No. 3
Alonsa, Manitoba

We have audited the balance sheet of The Alonsa Conservation District No. 3 as at March 31, 1991 and the statement of revenue, expenditure and surplus for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the company as at March 31, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Wintemute, Randle, Kilimnik

Chartered Accountants

Winnipeg, Manitoba
September 16, 1991

100-123 Bannatyne Ave., Winnipeg, Manitoba, Canada, R3B 0R3 Phone (204) 943-4584 Fax (204) 957-5195

Associated with JEFFREYS HENRY INTERNATIONAL

THE ALONSA CONSERVATION DISTRICT NO. 3

Balance Sheet
As At March 31, 1991

Assets

	1991	1990
Current		
Bank and term deposit	$ 15,365	$ 43,183
Accounts receivable		
Farmers re seed	27,203	12,364
Other	171	-
	42,739	55,547
Fixed, notes 1 and 2	21,920	8,947
	$ 64,659	$ 64,494

Liabilities And Surplus

Current		
Conservation District Authority	$ -	$ 266
Accounts payable	14,665	1,480
Unexpended Ducks Unlimited grant	3,982	3,983
Unexpended Lotteries grant	-	15,000
Unexpended Shell grant	2,500	-
	21,147	20,729
Emergency reserve account	5,000	5,000
Surplus	38,512	38,765
	$ 64,659	$ 64,494

Approved by the board

_____ Chairman

_____ Member

WINTEMUTE
RANDLE
KILIMNIK

THE ALONSA CONSERVATION DISTRICT NO. 3

Statement Of Revenue, Expenditure And Surplus
For The Year Ended March 31, 1991

	1991	1990
Revenue		
Province of Manitoba allocated grant	$190,100	$191,600
Municipal Grant		
General	30,095	30,095
Manager's salary	7,000	11,500
Forage seed recoveries	28,482	25,234
Bank interest	7,388	4,707
Province of Manitoba - employment grant	-	2,688
Ducks Unlimited	-	335
Farming for Tomorrow	3,256	-
Manitoba Lotteries Grant	25,000	-
Sundry	3,239	832
	294,560	266,991
Expenditure		
Projects		
Multi-use	6,083	-
Farming for Tomorrow	3,256	-
Miscellaneous crossing repairs	9,042	12,903
Channel maintenance	49,186	48,504
Westroc Mine rehabilitation	2,107	-
Portia Interpretive Centre	58,666	-
	128,340	61,407
Board remuneration and expense	10,425	10,233
Other administration	32,602	30,460
Manager's salary and expense	33,384	39,801
Forage seed	76,487	100,938
Resource extension and education	1,934	6,149
Summer student	2,623	3,117
Fisheries	5,552	85
Historic resources	1,000	545
Soils	379	1,962
Wildlife	2,087	5,389
	294,813	260,086
Excess revenue (expenditure)	(253)	6,905
Surplus, beginning of year	38,765	31,860
Surplus, end of year	$ 38,512	$ 38,765

WINTEMUTE
RANDLE
KILIMNIK

THE ALONSA CONSERVATION DISTRICT NO. 3

Notes To Financial Statements
March 31, 1991

1. Significant accounting policy

a) Depreciation

Depreciation on fixed assets is calculated on a straight-line basis at 15% per annum and prorated in the year of acquisition.

b) Comparative figures

The 1990 comparative figures have been reclassified, where applicable, to conform with the presentation used in the current year.

c) Provincial contributions

In addition to cash grants, the Province of Manitoba provides the engineering and technical staff requirements of the District at no charge.

2. Fixed assets, at cost

	1991	1990
Office equipment	$ 22,549	$ 8,151
District equipment	4,339	3,998
	26,888	12,149
Less, accumulated depreciation	4,968	3,202
	$ 21,920	$ 8,947

WINTEMUTE
RANDLE
KILIMNIK

THE ALONSA CONSERVATION DISTRICT NO. 3

Schedule Of Provincial Contributions
For The Year Ended March 31, 1991

	Amount	% Shareable Province/District		Share, Note 1 Province	/District
Projects and Programs					
Public Relation & Education	$ 1,934	75	25	$ 1,451	$ 483
On-site person	2,623	29	71	750	1,873
Forage seed	76,487	64	36	49,000	27,487
Portia Interpretive Centre	58,666	32	68	18,750	39,916
Demo's and programs	379	75	25	284	95
Farming for Tomorrow	3,256	-	100	-	3,256
Wildlife	2,087	75	25	1,565	522
Fisheries	5,552	75	25	4,164	1,388
Heritage	1,000	75	25	750	250
Channel maintenance	49,186	75	25	36,890	12,296
Crossings	9,042	75	25	6,782	2,260
Multi-use	6,083	75	25	4,562	1,521
Westroc	2,107	36	64	750	1,357
Vehicle	14,398	67	33	8,621	5,777
	232,800			134,319	98,481
Administration					
Board administration	10,424	75	25	7,818	2,606
Other administration	11,134	75	25	8,351	2,783
	2,036	-	100	-	2,036
Manager's salary	25,968	75	25	19,476	6,492
Manager's exp. & vehicle	7,415	75	25	5,561	1,854
Secretary Treasurer's salary and expenses	19,433	75	25	14,575	4,858
	$309,210			$190,100	$119,100

WINTEMUTE RANDLE KILIMNIK

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

FINANCIAL STATEMENTS

31ST MARCH 1991

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

INDEX TO THE FINANCIAL STATEMENTS

31ST MARCH 1991

AUDITORS' REPORT

STATEMENT 1 - BALANCE SHEET

STATEMENT 2 - STATEMENT OF OPERATIONS AND SURPLUS
GENERAL BOARD PROGRAM

STATEMENT 3 - STATEMENT OF OPERATIONS AND SURPLUS
SUB-DISTRICT PROGRAM

STATEMENT 4 - STATEMENT OF OPERATIONS AND SURPLUS
EQUIPMENT PROGRAM

MEYERS
NORRIS
PENNY & Co.
CHARTERED ACCOUNTANTS

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PARTNERS:
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D.L. CANNONS, C.A.
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J.G. CRISTALL, C.A.
T.A. DUFFIN, C.A.
P.S. ECKERSLEY, C.A.
J.E. FINLAYSON, C.A.
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T.D. KIRKUP, C.A.
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P.E.W. SAWYER, C.A.
B.J. SIMPSON, C.A.
J.D. STEWART, C.A.

Consulting Partners:
R.A. MEYERS, F.C.A.
R.D. BAKER, C.A.

20th June 1991

AUDITORS' REPORT

The Board Members
Turtle Mountain Conservation District No. 4

We have audited the balance sheet of Turtle Mountain Conservation District No. 4 as at 31st March 1991 and the statements of operations and surplus for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the organization as at 31st March 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

Meyers Norris Penny & Co.

Chartered Accountants

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

BALANCE SHEET AS AT 31ST MARCH 1991

	1991	1990
A S S E T S		
CURRENT ASSETS		
Cash	67,061	69,987
Accounts receivable (Note 4)	87,589	4,443
Inventory	3,410	2,924
	158,060	77,354
FIXED ASSETS (Note 5)	40,139	31,348
	198,199	108,702
L I A B I L I T I E S		
CURRENT LIABILITIES		
Accounts payable	6,281	1,037
Unearned revenue	96,456	28,498
	102,737	29,535
S U R P L U S		
GENERAL BOARD PROGRAM (STATEMENT 2)	74,180	54,078
SUB-DISTRICT PROGRAM (STATEMENT 3)	13,947	16,689
EQUIPMENT PROGRAM (STATEMENT 4)	7,335	8,400
	95,462	79,167
	198,199	108,702

SIGNED ON BEHALF OF THE BOARD:

..... DIRECTOR

..... DIRECTOR

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS - GENERAL BOARD PROGRAM

FOR THE YEAR ENDED 31ST MARCH 1991

	1991	1990
REVENUE		
Municipal levies	35,391	26,540
Province of Manitoba	120,859	121,200
Land rental	1,969	2,230
Direct charges	155	575
Soils committee	37,480	9,449
Program revenue	-	380
Recreation committee	545	152
Metigoshe Natural Area	6,285	5,405
Canada Creek	-	30,539
Miscellaneous	2,724	1,984
Interest	5,836	3,905
Farming For Tomorrow	14,289	-
	225,533	202,359
Transfer from equipment program	4,202	5,307
	229,735	207,666
EXPENSES		
Administrative - general	32,132	39,459
- local	1,250	415
Board and committee remuneration	10,009	10,449
Depreciation - office equipment	169	59
- program support	29	29
Program support assistance	4,113	3,008
Direct expenses	155	482
District supervisor - salary	30,811	29,059
- expenses	1,772	4,227
Public relations	50	296
Professional education and development	173	572
	80,663	88,055
Special programs:		
Demonstration programs	449	1,103
Canada Creek	-	35,539
Forage seed assistance	68,700	35,397
Gully stabilization	53	913
Metigoshe Natural Area	6,286	5,405
Public education	14,687	10,637
Recreation committee	264	2,361
Road allowance program	6,655	3,416
Shelter belt program	13,439	7,171
Wildlife Habitat Improvement Program	18,387	9,650
Wildlands	50	50
	128,970	111,642
	209,633	199,697
EXCESS OF REVENUE OVER EXPENSES	20,102	7,969
SURPLUS - BEGINNING OF YEAR	54,078	46,109
SURPLUS - END OF YEAR	74,180	54,078

MEYERS NORRIS PENNY & Co.

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS - SUB-DISTRICT PROGRAM

FOR THE YEAR ENDED 31ST MARCH 1991

Medora Creek #66	Chain Lakes #67	Elgin Creek #68	Total 1991	Total 1990
10,410	2,792	9,254	38,852	38,852
72,355	1,548	23,658	123,528	122,919
3,500			3,500	
	70		623	4,568
6,000			6,000	
92,265	4,410	32,912	172,503	166,339
184	1,042	295	25,298	90,361
106,094	1,206	4,697	123,395	78,405
		26,552	26,552	
106,278	2,248	31,544	175,245	168,766
(14,013)	2,162	1,368	(2,742)	(2,427)
15,955	3,155	(507)	16,689	19,116
1,942	5,317	861	13,947	16,689

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

STATEMENT OF OPERATIONS AND SURPLUS - EQUIPMENT PROGRAM

FOR THE YEAR ENDED 31ST MARCH 1991

	1991	1990
REVENUE		
Equipment revenue	18,901	14,941
Farming For Tomorrow	1,700	-
	20,601	14,941
EXPENSES		
Repairs and maintenance	9,434	4,951
Depreciation	5,530	5,292
Leases	2,500	-
	17,464	10,243
Transfer to general board program	4,202	5,307
	21,666	15,550
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(1,065)	(609)
SURPLUS - BEGINNING OF YEAR	8,400	9,009
SURPLUS - END OF YEAR	7,335	8,400

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 1991

NOTE 1 - PURPOSE

The purpose of the Turtle Mountain Conservation District #4 is to promote, support, and assist in research and action programs, to aid in the conservation of the natural resources of the district and to make the public aware of its efforts to achieve these goals.

NOTE 2 - ACCOUNTING PRINCIPLES

The financial statements have been prepared in accordance with generally accepted accounting principles except that land acquired for conservation purposes is expensed in the year in which expenditures are made. Land is not shown as a fixed asset.

NOTE 3 - ACCOUNTING POLICIES

Revenue Recognition

Revenues are recognized in the year that the related expenses are incurred. Grants received and not applied in the current year are recorded as unearned revenue on the balance sheet and recognized with related expenses in future periods.

Inventory

Inventory is valued at the lower of cost or net realizable value. Cost is determined by the first-in, first-out method.

Fixed Assets and Depreciation

Fixed assets are recorded at cost. Depreciation is recorded on the straight line basis at the following annual rates:

Office equipment	15%
Program support equipment	10%
Field equipment	
- tractor	15%
- other	10%

TURTLE MOUNTAIN CONSERVATION DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 1991

NOTE 4 - ACCOUNTS RECEIVABLE

The accounts receivable are composed of the following:

	1991	1990
Trade accounts	21,066	4,189
Province of Manitoba	692	254
Municipal levies (1991/1992)	65,831	
	87,589	4,443

NOTE 5 - FIXED ASSETS

	Balance Beginning of Year	Additions	Disposals	Balance End of Year
Fixed Assets				
Office equipment	2,958			2,958
Program support equipment	367			367
Field equipment				
- tractor	25,334			25,334
- other	16,848	14,519		31,367
	45,507	14,519		60,026
Accumulated Depreciation				
Office equipment	2,004	169		2,173
Program support equipment	307	29		336
Field equipment				
- tractor	6,967	3,800		10,767
- other	4,881	1,730		6,611
	14,159	5,728		19,887
Net Book Value	31,348			40,139

COOKS CREEK CONSERVATION

DISTRICT NO. 5

FINANCIAL STATEMENTS

31ST MARCH, 1991

COOKS CREEK CONSERVATION DISTRICT NO. 5

INDEX TO FINANCIAL STATEMENTS

31ST MARCH, 1991

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JE FINLAYSON CA
TD KIRKUP CA
PS ECKERSLEY CA
JD STEWART CA
DL RITCHIE CA
BD PRITCHARD CA
JG CRISTALL CA
JW McWHIRTER CA
KE GLENNIE CA
LM McFARLANE CA
LE MYERS CA
TA DUFFIN CA
PJ BEERNAERT CA
REW MATTHES CA
RR RUMBERGER CA
OC RAMSTEAD FCA
JE HARDER CA
PA PARKINSON CA
RE SCHULTZ CA
LE CORNS CA*
HR SHIER CA*

* DENOTES PROFESSIONAL CORPORATION

BRANDON
CALGARY
DELORAINE
KILLARNEY
MELFORT
MOOSOMIN
NEEPAWA
RED DEER
VIRDEN
WINNIPEG

26th June, 1991

The Members
Cooks Creek Conservation District No. 5

AUDITORS' REPORT

We have audited the balance sheet of the Cooks Creek Conservation District No. 5 as at 31st March, 1991 and the statement of revenues and expenses for the year then ended. These financial statements are the responsibility of the management of the District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the District as at 31st March, 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

Meyers Norris Penny & Co.

Chartered Accountants

COOKS CREEK CONSERVATION DISTRICT NO. 5

BALANCE SHEET AS AT 31ST MARCH, 1991

STATEMENT 1

	1991	1990
A S S E T S		
CURRENT ASSETS		
Cash	127,947	86,785
Accounts receivable	49,876	101,384
	177,823	188,169
FIXED ASSETS (Note 3)	5,419	5,900
	183,242	194,069
L I A B I L I T I E S A N D S U R P L U S		
CURRENT LIABILITIES		
Conservation District Authority	6,584	5,174
Deferred revenue	-	2,500
	6,584	7,674
EMERGENCY RESERVE	2,000	2,000
SURPLUS		
Balance - Beginning of Year	184,395	184,463
Deficiency of Revenues over Expenses	9,737	68
Balance - End of Year	174,658	184,395
	183,242	194,069

SIGNED ON BEHALF OF THE BOARD:

_____ DIRECTOR

_____ DIRECTOR

COOKS CREEK CONSERVATION DISTRICT NO. 5

STATEMENT OF REVENUES AND EXPENSES

FOR THE YEAR ENDED 31ST MARCH, 1991

STATEMENT 2

	1991	1990
REVENUES		
Grants		
Province of Manitoba	222,666	233,476
Rural Municipality of Brokenhead	112	157
Rural Municipality of St. Annes	696	975
Rural Municipality of Springfield	46,946	65,724
Rural Municipality of Tache	4,360	6,104
Crossing contingency	21,500	-
Rural Municipality of Springfield - Cooks Creek Diversion	49,875	101,384
Sundry	50	67
Interest	16,653	11,450
	362,858	419,337
EXPENSES - SCHEDULE 1		
Administration	78,490	73,938
Resources Extension and Public Education	2,013	1,298
Sub District Programs	241,030	242,785
Cooks Creek Diversion - Tributaries	49,875	100,317
- Main Channel	-	1,067
Water monitoring	1,187	-
	372,595	419,405
DEFICIENCY OF REVENUES OVER EXPENSES	9,737	68

COOKS CREEK CONSERVATION DISTRICT NO. 5

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 1991

NOTE 1 - ACCOUNTING PRINCIPLES

The financial statements are prepared in accordance with generally accepted accounting principles.

NOTE 2 - ACCOUNTING POLICIES

Fixed Assets

Fixed assets are recorded at cost and depreciation is recorded on the straight line method at the following annual rates:

Office equipment	15%
Program support equipment	25%

NOTE 3 - FIXED ASSETS

	Balance Beginning Of Year	Additions	Balance End of Year
Fixed Assets			
Office equipment	9,686	430	10,116
Program support equipment	3,724	715	4,439
	13,410	1,145	14,555
Accumulated Depreciation			
Office equipment	5,164	1,067	6,231
Program support equipment	2,346	559	2,905
	7,510	1,626	9,136
Net Book Value	5,900		5,419

COOKS CREEK CONSERVATION DISTRICT NO. 5

SCHEDULE OF EXPENSES

FOR THE YEAR ENDED 31ST MARCH, 1991

SCHEDULE 1

	1991	1990
ADMINISTRATION		
Association dues	500	350
Board remuneration	10,098	11,478
Compensation	750	-
Depreciation	1,626	1,950
Insurance	1,233	1,157
Management expenses	2,783	3,246
Office maintenance	3,030	3,370
Office rent	5,363	4,950
Printing, postage and stationery	4,512	4,655
Professional fees	1,105	1,025
Salaries and benefits	47,490	41,757
	78,490	73,938
RESOURCE EXTENSION AND PUBLIC EDUCATION	2,013	1,298
SUB DISTRICT PROGRAMS		
Lower Seine River	72,738	93,592
Cooks Creek	163,572	124,929
Carrs Creek	4,720	24,264
	241,030	242,785
COOKS CREEK DIVERSION - TRIBUTARIES	49,875	100,317
COOKS CREEK DIVERSION - MAIN CHANNEL	-	1,067
WATER MONITORING	1,187	-
TOTAL EXPENSES	372,595	419,405

COOKS CREEK CONSERVATION DISTRICT NO. 5

SCHEDULE OF COST SHARING

FOR THE YEAR ENDED 31ST MARCH, 1991

SCHEDULE 3

	Cost Share		Total	Provincial	District	
	Provincial %	District %	Expenses $	Share $	Share $	Other $
ADMINISTRATION						
General	75	25	67,760	50,820	16,940	-
Other	-	100	632	-	632	
Capital purchases	75	25	160	120	40	
REMUNERATION						
General	75	25	9,598	7,198	2,400	
Other	-	100	501	-	501	
RESOURCE EXTENSION						
Public Education						
General	75	25	2,013	1,510	503	
Capital purchases	75	25	270	203	67	
			80,934	59,851	21,083	-
SUB DISTRICT PROGRAMS						
Lower Seine	75/70	25/30	72,738	51,858	20,880	
Cooks Creek	75	25	163,572	106,554	35,518	21,500
Carrs Creek	75	25	4,720	3,540	1,180	
			241,030	161,952	57,578	21,500
COOKS CREEK DIVERSION						
Tributaries	-	100	49,875	-	49,875	
WATER MONITORING						
General	75	25	436	327	109	
Other	-	100	750		750	
Capital purchases	75	25	715	536	179	
			1,901	863	1,038	-
TOTAL EXPENDITURES			373,740	222,666	129,574	21,500
LESS: CAPITAL PURCHASES			1,145	859	286	-
TOTAL EXPENSES			372,595	221,807	129,288	21,500

COOKS CREEK CONSERVATION DISTRICT NO. 5

SCHEDULE OF SUB-DISTRICT PROGRAMS

FOR THE YEAR ENDED 31ST MARCH, 1991

SCHEDULE 2

	Lower Seine River	Cooks Creek	Carrs Creek	1991	1990
Capital works	53,911	24,016	-	77,927	89,915
Crossings	6,482	93,253	3,707	103,442	87,667
Channel maintenance	12,345	46,303	1,013	59,661	65,203
	72,738	163,572	4,720	241,030	242,785

PEMBINA VALLEY CONSERVATION DISTRICT

FINANCIAL STATEMENTS

31 MARCH 1991

KELLEHER&COMPANY CHARTERED ACCOUNTANTS

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R7A 6N2
PHONE (204) 727-0671

AUDITORS' REPORT

To The Members of the Pembina Valley Conservation District

We have audited the balance sheet of the Pembina Valley Conservation District as at 31 March 1991 and the statements of revenue and expenditures for the year then ended. These financial statements are the responsibility of the organization's management. Our responsiblity is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the organization as at 31 March 1991 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

Kelleher & Company

Brandon, Manitoba
8 May 1990

KELLEHER & COMPANY
CHARTERED ACCOUNTANTS

PEMBINA VALLEY CONSERVATION DISTRICT

BALANCE SHEET
AS AT 31 MARCH 1991

	1991	1990
ASSETS		
CURRENT		
Cash	$ 774	$ -
Accounts receivable, note 2	1,541	5,000
	2,315	5,000
FIXED, notes 1 and 3	22,326	4,445
	$ 24,641	$ 9,445
LIABILITIES		
CURRENT		
Bank overdraft	$ -	$ 4,938
Accounts payable	-	347
	-	5,285
EQUITY		
SURPLUS	24,641	4,160
	$ 24,641	$ 9,445

COMMITMENT, note 4

COMPARATIVE FIGURES, note 5

PEMBINA VALLEY CONSERVATION DISTRICT

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED 31 MARCH 1991

	1991	1990
REVENUE		
Interest income	$ 1,635	$ -
Municipal grants		
Rural Municipality of Lorne	7,676	876
Rural Municipality of Louise	7,472	853
Rural Municipality of Pembina	9,024	1,029
Rural Municipality of Thompson	5,028	575
Provincial grants	91,541	9,953
Other grants - external	50	-
- local	2,501	-
	124,927	13,286
EXPENDITURES		
Accounting and legal	-	300
Advertising	7	1,762
Depreciation	3,366	-
Dues	500	-
Education	6,564	80
Goods and services tax	556	-
Hydro and propane	3,361	-
Insurance	1,459	5
Interest and bank charges	73	-
Office	6,713	397
Rent	2,700	900
Repairs and maintenance	15,140	-
Staff training	323	-
Telephone	1,502	-
Wages and benefits	62,182	5,682
	104,446	9,126
NET INCOME FOR THE YEAR	20,481	4,160
Surplus, beginning of year	4,160	-
SURPLUS, END OF YEAR	$ 24,641	$ 4,160

PEMBINA VALLEY CONSERVATION DISTRICT

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH 1991

	1991	1990
CASH PROVIDED BY (APPLIED TO) CONTINUING OPERATIONS		
Net income for the year	$ 20,481	$ 4,160
Non-cash items included in the determination of net income		
Depreciation	3,366	-
Cash provided by (applied to) changes in non-cash working capital, note 6	3,112	(4,653)
	26,959	(493)
CASH (APPLIED TO) INVESTING ACTIVITIES		
Purchase of fixed assets	(21,247)	(4,445)
INCREASE (DECREASE) IN CASH AND EQUIVALENTS	5,712	(4,938)
Cash and equivalents, beginning of year	(4,938)	-
CASH AND EQUIVALENTS, END OF YEAR	$ 774	$ (4,938)
Represented by:		
Cash	$ 774	$ -
Bank overdraft	-	(4,938)
	$ 774	$ (4,938)

PEMBINA VALLEY CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS
31 MARCH 1991

1. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of the organization:

a) Depreciation

Depreciation is provided on a straight line basis as follows:

Automotive equipment	-	25%
Office furniture and equipment	-	15% and 25%

b) Organization Characteristics

The organization is a non-profit organization. Therefore, any surplus it may generate is non-taxable.

2. ACCOUNTS RECEIVABLE

Accounts receivable result from an over-expenditure of programs funded by the province for the 1991 fiscal year. This amount must be recovered from provincial programs funding for the subsequent year.

3. FIXED ASSETS

	1991		1990	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Automotive equipment	$ 15,892	$ 1,986	$ -	$ -
Office furniture and equipment	9,800	1,380	4,445	-
	25,692	3,366	4,445	-
Cost less accumulated depreciation	$ 22,326		$ 4,445	

PEMBINA VALLEY CONSERVATION DISTRICT

NOTES TO FINANCIAL STATEMENTS
31 MARCH 1991

4. COMMITMENT

The Organization has leased realty at an annual rental of $3,600 to 1993.

5. COMPARATIVE FIGURES

Prior year's figures are for a six month period.

6. CHANGES IN NON-CASH WORKING CAPITAL

	1991	1990
(Increase) decrease in accounts receivable	$ 3,459	$ (5,000)
Increase (decrease) in accounts payable	(347)	347
	$ 3,112	$ (4,653)